

UNITED STATES DISTRICT COURT
DISTRICT OF SOUTH DAKOTA
NORTHERN DIVISION

UNITED STATES OF AMERICA,

CR 20- 10050

Plaintiff,

FACTUAL BASIS STATEMENT

vs.

DEAN MINNERATH,

Defendant.


The Defendant states that the following facts are true, and the parties agree that they establish a factual basis for the offense to which the Defendant is pleading guilty pursuant to Fed. R. Crim. P. 11(b)(3):

Dean Minnerath, a South Dakota resident, owned and operated a business known as Discount Seeds, Inc. When Dean Minnerath filed his 2014 Form 1040 on July 1, 2015, he knew that it understated his income, and thus, understated the amount of tax due and owing. Minnerath understated his income by claiming personal expenses were business expenses. By using this method, the 2014 income tax return understated the Minnerath's income by failing to include at least \$1,000,000 in income he received. Minnerath therefore understated the tax due and owing by at least \$404,445. When he signed his income tax return, he verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter.

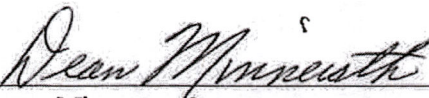
All of this occurred in violation of 26 U.S.C. § 7206(1).

RONALD A. PARSONS, JR.
United States Attorney

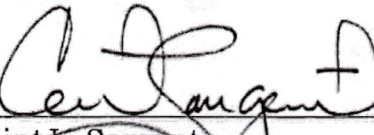
December 30, 2020
Date


Jeffrey C. Clapper
Assistant United States Attorney
P.O. Box 2638
Sioux Falls, SD 57101-2638
Telephone: (605)357-2351
Facsimile: (605)330-4410
E-Mail: Jeff.Clapper@usdoj.gov

11-25-2020
Date


Dean Minnerath
Defendant

11-30-2020
Date


Clint L. Sargent
Attorney for Defendant